

gaged in such business shall carry on his person the license so obtained, which shall be exhibited when requested or demanded by any law enforcement officer of North Carolina or any person from whom such tobacco is bought or to whom the same may be sold.

License for processing, redrying, etc. of scrap tobacco.

Application.

Amount of tax.

Limitation.

Exemption.

Expiration date of license.

Section 4½, amended.

Application of Act.

“(b). If any such person, firm or corporation described in subsection (a) or this section, and who is engaged in the business of buying and/or selling scrap tobacco within the meaning of this Act, and who maintains and operates in connection therewith a plant or factory where such scrap tobacco is processed, manufactured, or redried, shall apply for and obtain from the Commissioner of Revenue a license to engage in such business and for that purpose shall file with the Commissioner of Revenue an application setting forth the name of the county or counties in which such applicant proposes to engage in such business, and the place or places where his, their, or its principal office is situated, and shall pay for such license a tax of five hundred dollars (\$500.00) for each county in this State in which the applicant proposes to engage in such business. The license so issued shall authorize the person, firm or corporation to whom it is issued to engage in such business only on the premises designated in the license. Persons, firms or corporations taxed under this subsection shall not be required to pay the license tax provided for in subsection (a) of this section. Every such license issued hereunder shall run from the date thereof and shall expire on the thirty-first day of May of the next year following its issue and no license shall be issued for less than the full amount of the tax prescribed.”

SEC. 3. That Section four and one half of Chapter four hundred fourteen of the Public Laws of one thousand nine hundred thirty-seven be amended by striking out the period following the word “thirty-seven” at the end thereof and substituting a comma therefor, and adding the following: “or to purchases or sales of scrap or untied tobacco which has been processed, redried or manufactured.”

SEC. 4. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 5. That this Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 4th day of April, 1939.